

Fund for a distribution to harmed investors pursuant to Section 308(a) of the Sarbanes-Oxley Act of 2002, as amended.

On April 3, 2013, pursuant to Rule 1103 of the Securities and Exchange Commission's Rules on Fair Fund and Disgorgement Plans ("Rules"), 17 C.F.R. § 201.1103, the Commission issued a Notice of Proposed Plan of Distribution and Opportunity for Comment (the "Notice") for the distribution of monies placed into the Fair Fund (Exchange Act Rel. No. 69288 (April 3, 2013)). The Notice provided all interested parties thirty (30) days to submit a comment on the proposed Plan of Distribution (the "Plan").

The Commission received several comments on the proposed Plan both within the thirty (30) day comment period and after the thirty (30) day comment period had ended. Due to the complexity of the comments received, the Division believes that further evaluation, analysis and consultation with other offices are required to properly address the comments submitted to the Commission. Consequently, the Division requests that the Commission extend the time to issue an order approving or disapproving a plan of distribution to August 23, 2013.

Accordingly, pursuant to Rule 1104, 17 C.F.R. § 201.1104, for good cause shown, IT IS HEREBY ORDERED that the time for entering an Order approving or disapproving the proposed Plan of Distribution is extended to August 23, 2013.

For the Commission, by its Secretary, pursuant to delegated authority.

Elizabeth M. Murphy
Secretary